

Nixon Peabody LLP
Attorneys at LawSuite 900
401 9th Street, N.W.
Washington, D.C. 20004-2128
(202) 585-8000

Fax: (202) 585-8080

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From: Thomas W. Cole	Date: July 11, 2005	No. of Pages: (including this page) <u>2</u>
Comments: In re Patent Application of: Takahiro KUME et al Serial No. 10/642,280 Filed: August 18, 2003 For: POLISHING SHEET AND POLISHING WORK METHOD Dear Examiner Chevalier: In preparation for the interview scheduled for 10:00 a.m. Wednesday, July 13, please review the attached proposed claim amendment. Best regards, Thomas Cole		

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<Amendment Plan>

1. A polishing sheet having an elastic plastic foam sheet containing fine particles, wherein the elastic plastic foam sheet has a fine foam structure which is to be formed at a polishing face thereof by separating off the fine particles and which can reserve a polishing liquid containing abrasive particles, and the elastic plastic foam sheet has foamed cells that have diameters larger than those of the fine foam in an interior thereof and that can reserve polishing liquid containing abrasive particles, and wherein communication holes are formed between the foamed cells and the fine foam.

7. A polishing sheet according to claim 1, wherein the fine particles are particles of at least one kind selected from a group comprising ceric oxide, zirconia, alumina-zirconia, aluminum oxide, alumina ceramics, silicon dioxide, silicon carbide, diamond, ferric oxide, titanium oxide, manganese dioxide, calcium carbonate, and chromium oxide.

8. A polishing sheet having an elastic plastic foam sheet containing fine particles, wherein the elastic plastic foam sheet has first fine foamed cells to be formed by separating off the fine particles and second fine foamed cells that do not contain the fine particles at a polishing face, and the elastic plastic foam sheet has foamed cells that have diameters larger than those of the first and the second fine foamed cells in an interior thereof, and the first, the second fine foamed cells and the foamed cells can reserve a polishing liquid containing abrasive particles, and wherein communication holes are formed among the first, second fine foamed cells and the foamed cells.

14. A polishing sheet according to claim 13, wherein each of the communication holes has a diameter larger than those of abrasive particles contained in a polishing liquid for secondary polishing.

18. A polishing sheet according to claim 8, wherein the fine particles are particles of at least one kind selected from a group comprising ceric oxide, zirconia, alumina-zirconia, aluminum oxide, alumina ceramics, silicon dioxide, silicon carbide, diamond, ferric oxide, titanium oxide, manganese dioxide, calcium carbonate, and chromium oxide.